

# AUTHOR INDEX TO VOLUME 71

<i>Author</i>	<i>Title</i>	<i>Page</i>
AMIR, ELI	The Effect of Accounting Aggregation on the Value-Relevance of Financial Disclosures: The Case of SFAS No. 106 .....	573
AMIR, ELI (and LIVNAT)	Multiperiod Analysis of Adoption Motives: The Case of SFAS No. 106 .....	539
ARYA, ANIL (and GLOVER)	Verification of Historical Cost Reports by an Economic Agent .....	255
ASARE, STEPHEN (and McDANIEL)	The Effect of Familiarity with the Preparer and Task Complexity on the Effectiveness of the Audit Review .....	139
BALAKRISHNAN, RAMJI (and LINSMEIER and VENKATACHALAM)	Financial Benefits from JIT Adoption: Effects of Customer Concentration and Cost Structure .....	183
BARTH, MARY E. (and BEAVER and LANDSMAN)	Value-Relevance of Banks' Fair Value Disclosures under SFAS No. 107 .....	513
BARTOV, ELI (and BODNAR)	Alternative Accounting Methods, Information Asymmetry and Liquidity: Theory and Evidence .....	397
BEASLEY, MARK S.	An Empirical Analysis of the Relation Between the Board of Director Composition and Financial Statement Fraud .....	443
BEAVER, WILLIAM H. (and BARTH and LANDSMAN)	Value-Relevance of Banks' Fair Value Disclosures under SFAS No. 107 .....	513
BLOOMFIELD, ROBERT	The Interdependence of Reporting Discretion and Informational Efficiency in Laboratory Markets .....	493
BOATSMAN, JAMES (and LOUDDER and KHURANA)	Market Valuation of Regulatory Assets in Public Utility Firms .....	357
BODNAR, GORDON (and BARTOV)	Alternative Accounting Methods, Information Asymmetry and Liquidity: Theory and Evidence .....	397
BONNER, SARAH (and LIBBY and NELSON)	Using Decision Aids to Improve Auditors' Conditional Probability Judgments .....	221

<i>Author</i>	<i>Title</i>	<i>Page</i>
CHEN, KEVIN C.W. (and CHURCH)	Going Concern Opinions and the Market's Reaction to Bankruptcy Filings .....	117
CHURCH, BRYAN (and CHEN)	Going Concern Opinions and the Market's Reaction to Bankruptcy Filings .....	117
ELDENBURG, LESLIE (and SODERSTROM)	Accounting System Management by Hospitals Operating in a Changing Regulatory Environment .....	23
FAIRFIELD, PATRICIA M. (and SWEENEY and YOHN)	Accounting Classification and the Predictive Content of Earnings .....	337
GLOVER, JONATHAN (and ARYA)	Verification of Historical Cost Reports by an Economic Agent .....	255
HACKENBRACK, KARL (and NELSON)	Auditors' Incentives and Their Application of Financial Accounting Standards .....	43
HALPERIN, ROBERT (and SRINIDHI)	U.S. Income Tax Transfer Pricing Rules for Intangibles as Approximations of Arm's Length Pricing ..	61
HAND, JOHN R. M. (and MAINES)	Individuals' Perceptions and Misperceptions of Time Series Properties of Quarterly Earnings .....	317
HEMMER, THOMAS	Allocations of Sunk Capacity Costs and Joint Costs in a Linear Principal-Agent Model .....	419
KHURANA, INDER K. (and BOATSMAN and LOUDDER)	Market Valuation of Regulatory Assets in Public Utility Firms .....	357
KING, RONALD R.	Reputation Formation for Reliable Reporting: An Experimental Investigation .....	375
LANDSMAN, WAYNE R. (and BARTH and BEAVER)	Value-Relevance of Banks' Fair Value Disclosures under SFAS No. 107 .....	513
LANG, MARK (and LUNDHOLM)	Corporate Disclosure Policy and Analyst Behavior	467
LIBBY, ROBERT (and BONNER and NELSON)	Using Decision Aids to Improve Auditors' Conditional Probability Judgments .....	221

<i>Author</i>	<i>Title</i>	<i>Page</i>
LINSMEIER, THOMAS J. (and BALAKRISHNAN and VENKATACHALAM)	Financial Benefits from JIT Adoption: Effects of Customer Concentration and Cost Structure .....	183
LIVNAT, JOSHUA (and AMIR)	Multiperiod Analysis of Adoption Motives: The Case of SFAS No. 106 .....	539
LOREK, KENNETH S. (and WILLINGER)	A Multivariate Time-Series Prediction Model for Cash-Flow Data .....	81
LOUDDER, MARTHA L. (and BOATSMAN and KHURANA)	Market Valuation of Regulatory Assets in Public Utility Firms .....	357
LUNDHOLM, RUSSELL (and LANG)	Corporate Disclosure Policy and Analyst Behavior ..	467
MAINES, LAUREEN A. (and HAND)	Individuals' Perceptions and Misperceptions of Time Series Properties of Quarterly Earnings .....	317
McDANIEL, LINDA S. (and ASARE)	The Effect of Familiarity with the Preparer and Task Complexity on the Effectiveness of the Audit Review .....	139
MILLAR, JAMES A. (and PETERSON and RIMBEY)	The Economic Consequences of Accounting for Stock Splits and Large Stock Dividends .....	241
NATARAJAN, RAMACHANDRAN	Stewardship Value of Earnings Components: Additional Evidence on the Determinants of Executive Compensation .....	1
NELSON, KAREN K.	Fair Value Accounting for Commercial Banks: An Empirical Analysis of SFAS No. 107 .....	161
NELSON, MARK W. (and BONNER and LIBBY)	Using Decision Aids to Improve Auditors' Conditional Probability Judgments .....	221
NELSON, MARK W. (and HACKENBRACK)	Auditors' Incentives and Their Application of Financial Accounting Standards .....	43
PETERSON, CRAIG A. (and MILLAR and RIMBEY)	The Economic Consequences of Accounting for Stock Splits and Large Stock Dividends .....	241

<i>Author</i>	<i>Title</i>	<i>Page</i>
RIMBEY, JAMES N. (and PETERSON and RIMBEY)	The Economic Consequences of Accounting for Stock Splits and Large Stock Dividends .....	241
SCHWARTZ, KENNETH B. (and SOO)	Evidence of Regulatory Noncompliance with SEC Disclosure Rules on Auditor Changes .....	555
SLOAN, RICHARD G.	Do Stock Prices Fully Reflect Information in Accruals and Cash Flows About Future Earnings? .....	289
SODERSTROM, NAOMI (and ELDENBURG)	Accounting System Management by Hospitals Operat- ing in a Changing Regulatory Environment .....	23
SOO, BILLY S. (and SCHWARTZ)	Evidence of Regulatory Noncompliance with SEC Disclosure Rules on Auditor Changes .....	555
SRINIDHI, BIN (and HALPERIN)	U.S. Income Tax Transfer Pricing Rules for Intan- gibles as Approximations of Arm's Length Pricing ..	61
SUBRAMANYAM, K.R.	Uncertain Precision and Price Reactions to Information	207
SWEENEY, RICHARD J. (and FAIRFIELD and YOHN)	Accounting Classification and the Predictive Content of Earnings .....	337
VENKATACHALAM, MOHAN (and BALAKRISHNAN and LINSMEIER)	Financial Benefits from JIT Adoption: Effects of Customer Concentration and Cost Structure .....	183
WILLIAMS, PATRICIA A.	The Relation Between a Prior Earnings Forecast by Management and Analyst Response to a Current Management Forecast .....	103
WILLINGER, G. LEE (and LOREK)	A Multivariate Time-Series Prediction Model for Cash-Flow Data .....	81
YOHN, TERI LOMBARDI (and FAIRFIELD and SWEENEY)	Accounting Classification and the Predictive Content of Earnings .....	337

## BOOK REVIEWS

<i>Author</i>	<i>Title</i>	<i>Reviewer</i>	<i>Page</i>
Bologna, G. Jack and Lindquist, Robert J.	Fraud Auditing and Forensic Accounting: New Tools and Techniques, Second Edition	W. STEVE ALBRECHT	433
Canadian Institute of Chartered Accountants, Instituto Mexicano de Contadores Publicos, Financial Accounting Standards Board	Financial Reporting in North America	JUAN M. RIVERA	283
Chatfield, Michael and Vangermeersch, Richard	The History of Accounting: An Interna- tional Encyclopedia	GERMAIN B. BÖER	591
Cooper, Robin	When Lean Enterprises Collide: Compet- ing through Confrontation	SANKARAN VANKATESWAR	592
Hanlon, Gerard	The Commercialisation of Accountancy: Flexible Accumulation and the Transfor- mation of the Service Class	J. EDWARD KETZ	434
Hopwood, Anthony G. and Miller, Peter	Accounting as Social and Institutional Practice	JESSE F. DILLARD	593
Johnson, Sandra L., and Rush, Sean C.	Reinventing the University: Managing and Financing Institutions of Higher Education	DOYLE Z. WILLIAMS	131
Mattessich, Richard	Foundational Research in Accounting: Professional Memoirs and Beyond	YUJI IJIRI	435